

# HOUSE . . . . . No. 2403

---

By Mr. Scaccia of Boston, petition of Angelo M. Scaccia relative to tax deductions on certain pensions. Revenue.

---

## The Commonwealth of Massachusetts

---

In the Year Two Thousand and Five.

---

AN ACT RELATIVE TO THE TAX TREATMENT OF PENSIONS.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1     SECTION 1. Subparagraph (E) of paragraph (2) of Subsection  
2     (a) of section 2 of chapter 62 of the General Laws, as appearing in  
3     the 2000 Official Edition, is hereby amended by adding the  
4     following words:—

5     “; provided, however, this deduction otherwise allowable under  
6     this subparagraph attributable to one taxpayer shall not in the  
7     aggregate exceed \$50,000.”

1     SECTION 2. Subparagraph (F) of said paragraph (2) of subsec-  
2     tion (a) of said section 2 of said chapter 62, as so appearing, is  
3     hereby amended by adding the following sentence:—

4     “In no event shall the aggregate of the otherwise allowable  
5     deductions of this subparagraph attributable to any one taxpayer  
6     exceed \$50,000.”